

UNITED STATES PATENT AND TRADEMARK OFFICE

Under Secretary of Commerce for Intellectual Property and Director of the United States Patent and Trademark Office

December 27, 2004

JIANQ CHYUN INTELLECTUAL PROPERTY OFFICE 7 LOOR-1, NO. 100 ROOSEVELT ROAD, SECTION 2 TAIPEI, 100 TW

Dear Sir/Madam,

Your refund request for 10710346 in the amount of \$385.00 has been denied.

Small entity status fee not refundable. The time has expired for the refund of this fee. A refund based on establishment of small entity status may only be obtained if a verified statement under 37 CFR 1.27 and a request for the refund of excess amount are filed within three months of timely payment of the full fee (37 CFR 1.28).

Sincerely,

ELEANOR KURTZ Technical Center Others 703 308-3642